HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P.No.1442 of 2001

24-08-2005

Between:

M/s Maruthi Trading Company,

Maharajgunj, Hyderabad,

Rep. by its Proprietor, Mr. Satish Agarwal.

.. Petitioner

and

Joint Commissioner (CT – Legal),

Office of the Commissioner of Commercial Taxes,

Andhra Pradesh, Hyderabad and others.

.. Respondents

HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P.No.1442 of 2001

ORDER: (Per Hon'ble Sri Justice B.Sudershan Reddy)

We find no substance in this writ petition. The Joint Commissioner (CT-Legal), Hyderabad, vide order dated 07-12-2000 rejected the application filed by the petitioner seeking grant of stay of disputed tax of Rs.2,35,231/-. The Joint Commissioner recorded good and cogent reasons and found no *prima facie* case and accordingly rejected the application. Such interlocutory orders as the one impugned in this writ petition, are normally not judicially reviewed by this Court in exercise of jurisdiction under Article 226 of the Constitution of India. We find no merit in the writ petition and the same shall accordingly stand dismissed.

It is, however, made clear that observations, if any, made in this order and as well as observations made in the impugned order shall have no bearing on the merits of the case and the appeal preferred by the petitioner, which is stated to be pending before the Sales Tax Appellate Tribunal, shall have to be disposed of on its own merits.

B.SUDERSHAN REDDY, J

RAMESH RANGANATHAN, J

24-08-2005

bsc